

California Resident Income Tax Return 1998

FORM

540

Fiscal year filers only: Enter month of year end: month _____ year 1999.

Step 1

Place
label here
or printName
and
Address

Your first name		Initial	Last name		Do Not Write In These Spaces
If joint return, spouse's first name		Initial	Last name		
Present home address — number and street including PO Box or rural route					
City, town or post office					
Apt. no.					
State					ZIP Code

P
AC
A
R
RP

Step 1a SSN

Your social security number

If joint return, spouse's social security number

IMPORTANT:

Your social security number is required.

Step 2 Filing Status

Check only one.

- 1 ☐ Single
2 ☐ Married filing joint return (even if only one spouse had income)
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here _____
4 ☐ Head of household (with qualifying person) STOP. See instructions.
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19 _____.

Step 3 Exemptions

Attach check or
money order here.

- 6 If your parent (or someone else), can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, check here ● 6 ☐
7 Personal: If you checked box 1, 3 or 4 above, enter 1. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. 7
8 Blind: If you (or if married, your spouse) are visually impaired, enter 1. If both are visually impaired, enter 2 8
9 Senior: If you (or if married, your spouse) are 65 or older, enter 1. If both are 65 or older, enter 2 ● 9
10 Add line 7 through line 9 10
11 Dependents: Enter name and relationship. Do not include yourself or your spouse. _____

Enter the total number of dependents

11

Step 4 Taxable Income

Attach copy of your
Form(s) W-2, W-2G
and 1099-R here.

- 12 State wages from your Form(s) W-2, box 17. ● 12
13 Enter federal adjusted gross income from Form 1040, line 33; Form 1040A, line 18;
Form 1040EZ, line 4 or TeleFile Tax Record, line H 13
14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 33, column B ● 14
Caution: If the amount on Schedule CA (540), line 33, column B is a negative number, see instructions.
15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. 15
16 California adjustments – additions. Enter the amount from Schedule CA (540), line 33, column C ● 16
Caution: If the amount on Schedule CA (540), line 33, column C is a negative number, see instructions.
17 California adjusted gross income. Combine line 15 and line 16 ● 17
18 Enter the larger of:

{	Your California itemized deductions from Schedule CA (540), line 40; OR	}	● 18 <input type="text"/>
	Your California standard deduction shown below for your filing status:		
	• Married filing joint, Head of household, or Qualifying widow(er) . . . \$5,284		
	• Single or Married filing separate \$2,642		

(Dependent of someone else and checked box on line 6. . . . See instructions)

19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- 19

Step 5 Tax

- 20 Tax. Check if from ☐ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 or ☐ FTB 3803 . . . ● 20
Caution: If under age 14 and you have more than \$1,400 of investment income,
read the line 20 instructions to see if you must attach form FTB 3800.
21 Exemption credits. **Caution:** See the line 21 instructions before making an entry on this line.
Check if from ☐ Flowchart ☐ Federal AGI limit or ☐ California TMT limit ● 21
22 Subtract line 21 from line 20. If less than zero, enter -0- 22
23 Tax. Check if from ☐ Schedule G-1, Tax on Lump-Sum Distributions; and
☐ form FTB 5870A, Tax on Accumulation Distribution of Trusts ● 23
24 Add line 22 and line 23. Continue to Side 2 24

Step 6

Special Credits and Nonrefundable Renter's Credit

25	Amount from Side 1, line 24	25	
28	Enter credit name _____ code no. _____ and amount . . .	28	
29	Enter credit name _____ code no. _____ and amount . . .	29	
30	To claim more than two credits, see instructions	30	
31	Nonrefundable renter's credit. See instructions for "Step 6"	31	
33	Add line 28 through line 31. These are your total credits	33	
34	Subtract line 33 from line 25. If less than zero, enter -0-	34	

Step 7

Other Taxes

35	Alternative minimum tax. Attach Schedule P (540)	35	
36	Other taxes and credit recapture. See instructions	36	
37	Add line 34 through line 36. This is your total tax	37	

Step 8

Payments

38	California income tax withheld. Enter total from your 1998 Form(s) W-2, W-2G, 1099-MISC and 1099-R. Also attach the form(s) to Side 1	38	
39	1998 CA estimated tax and amount applied from your 1997 return. Include the amount from form FTB 3519 or Schedule K-1 (541)	39	
41	Did either you or your spouse receive more than \$31,767 in wages in 1998? Yes. See instructions. No. Go to line 42	41	
42	Add line 38 through line 41. These are your total payments	42	

Step 9

Overpaid Tax or Tax Due

43	Overpaid tax. If line 42 is more than line 37, subtract line 37 from line 42.	43	
44	Amount of line 43 you want applied to your 1999 estimated tax	44	
45	Overpaid tax available this year. Subtract line 44 from line 43.	45	
46	Tax due. If line 42 is less than line 37, subtract line 42 from line 37.	46	

Step 10

Contributions

47	Contribution to California Seniors Special Fund. See instructions	47	
You may make a contribution of \$1 or more to:			
48	Alzheimer's Disease/Related Disorders Fund	48	00
49	California Fund for Senior Citizens	49	00
50	Rare and Endangered Species Preservation Program	50	00
51	State Children's Trust Fund for the Prevention of Child Abuse	51	00
52	California Breast Cancer Research Fund	52	00
53	California Firefighters' Memorial Fund	53	00
54	California Public School Library Protection Fund	54	00
55	D.A.R.E. California (Drug Abuse Resistance Education) Fund	55	00
56	California Military Museum Fund	56	00
57	California Mexican American Veterans' Memorial	57	00
58	Emergency Food Assistance Program Fund	58	00
59	Add line 47 through line 58. These are your total contributions	59	

Step 11

Refund or Amount You Owe

60	REFUND OR NO AMOUNT DUE. Subtract line 59 from line 45. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000	60	
61	AMOUNT YOU OWE. Add line 46 and line 59. Make a check/money order payable to "Franchise Tax Board" for the full amount. Write your social security number and "1998 Form 540" on it. Attach it to the front of your Form 540 and mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	61	

Step 12

Interest and Penalties

62	Interest, late return penalties and late payment penalties.	62	
63	Underpayment of estimated tax. If form FTB 5805 or 5805F is attached, check here	63	
64	If you do not need California income tax forms mailed to you next year, check here	64	

IMPORTANT: See "Sign Your Return" in the Form 540 instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. **9**

Sign Here

It is unlawful to forge a spouse's signature.

Your signature	Daytime phone number
X	()
Spouse's signature (if filing joint, both must sign)	Date
X	
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)	Paid preparer's SSN/FEIN
Firm's name (or yours if self-employed)	Firm's address